## Claims

## What is claimed is:

1. A method for accepting returns for credit against the sale of items, comprising the steps of:

establishing prices for the items each having a portion attributable to a deposit price returnable upon receipt of an associated return;

selling the items;

creating an entitlement for each item sale reflecting the deposit price and having a date associated with the sale of the item;

accepting returns;

matching each return with a specific entitlement based upon the date of the entitlement;

terminating the matched entitlement;

providing a credit for the return based upon the value of the return; adjusting prices for items to be sold by changing the portion attributable to deposit price;

creating entitlements reflecting the changed deposit price for sales of items having adjusted prices;

continuing to accept returns; and

terminating a specific entitlement as a return is made based upon the date of available entitlements without regard to the deposit price paid in association with sale of the item that led to the return.

2. The method of claim 1 wherein the step of matching each return with a specific entitlement is based upon the earliest date of the available entitlements.

- 3. The method of claim 2 wherein the step of matching each return with a specific entitlement is further based upon date order of the returns.
- 4. The method of claim 1 further including the step of assigning an identifier to each entitlement associated with the item with respect to which the entitlement was created and wherein the step of matching each return with a specific entitlement is further based upon the identifier of the entitlement having a pre-determined relationship with the return.
- 5. The method of claim 4 wherein the step of assigning an identifier for each entitlement further includes assigning an identifier for at least one of the entitlements that defines a family that includes, as one member, the item with respect to which the entitlement was created.
- 6. The method of claim 1 further including the step of canceling an entitlement when the date of the entitlement is outside of a specified time period so that the entitlement is unavailable for matching.
- 7. A method for accepting multiple returns over time against the sale of multiple items over time, the returns representing unspent portions of the sold items, comprising the steps of:

establishing the price of the items and the amount of credit available for returns associated with the sold items;

selling the items;

creating an entitlement for each sold item representing a liability based upon the amount of credit associated with the sold item and having a time identifier;

accepting returns for credit;

assigning a time identifier for each return;

matching each return with an available entitlement based upon the relationship of the entitlement with respect to type of item associated the return and the relationship of the time identifier and the time of the return;

terminating matched entitlements;

providing an adjustment to the liability based upon the value of the return;

changing the amount of credit available for specific returns after a specific date based upon adjustments to liability; and

continuing to terminate matched entitlements based upon the relationship of the entitlement with respect to the type of item associated with the return and the order relationship of the time identifiers of the entitlement and the return.

8. A method of managing a business that involves selling items and taking back returns for credit, comprising the steps of:

selling items at a selling price having a first return price component;

recording a liability associated with the return price component in response to the sale of each item;

giving credits against liabilities for returns;

modifying the return price component of at least some of the

items; and

giving a credit for a subsequent return at the first return price component.

9. A method of accepting back unsold items in a business that accepts returns for credit against deposits paid upon sale of the items, comprising the steps of:

selling items at a first selling price having a first item price component and a first deposit price component;

recording a liability associated with the first deposit price component in response to the sale of each item;

giving credits against liabilities for returns;

modifying the first item price component to a second item price component and the first deposit price component to a second deposit price component to establish a second selling price for at least some of the items; and

accepting back an item sold at the first selling price;

giving a credit for the item at the second item price component and the first deposit price component.

10. A remanufacturing business method, comprising the steps of:

selling remanufactured items to dealers;

collecting a core deposit for each sale of an item with at least some of the core deposits being for different amounts;

creating an entitlement identified by date, amount of core deposit, attrition period and dealer;

re-selling, through the dealers, the remanufactured items to customers;

collecting a core deposit from a customer for each sale of a remanufactured item;

collecting from customers at random, by the dealers, cores being returned;

returning to the remanufacturer, by the dealers and at random, the cores returned by customers;

assigning a date for each returned core;

selecting, in date order of each returned core by a dealer and from available entitlements for that dealer, an entitlement for that core having the oldest date and that does not exceed the attrition period;

terminating the selected entitlement based upon receipt of a core and without regard to the core deposit amount paid with respect to the sale of the item associated with that core.

11. The remanufacturing business method of claim 10 further including the steps of:

inspecting each core returned to the remanufacturer; establishing a value of the core based upon said inspection; determining the difference between the amount of the cancelled, selected entitlement and the value of the core; and taking the difference as income to the remanufacturer.

12. A method for accepting returns for credit against the sale of items, comprising the steps of:

selling an item;

receiving a deposit for a return associated with the item; establishing a liability for the deposit;

determining an attrition period for the liability having a beginning date associated with the sale of the item and an end date;

setting a time parameter extending from the beginning date of the attrition period through a time parameter end date that is prior to the end date of the attrition period;

setting a value parameter extending from the time parameter end date through the end date of the attrition period;

receiving a return;

establishing a date associated with receiving the return;

determining a value for the return;

determining a potential credit amount for the return based upon its value;

applying the full amount of the potential credit against the liability if the date associated with the return is within the time parameter; and applying less than the full amount of the potential credit against the liability if the date associated with the return is within the value parameter.

- 13. The method of claim 12, wherein the step of setting the value parameter further includes dividing the value parameter into a plurality of time periods and the step of applying less than the full amount of the potential credit further includes applying differing amounts of credit depending upon where the date associated with the return is within the value parameter.
- 14. The method of claim 13, wherein the step of applying less than the full amount of potential credit further includes providing progressively less credit the later the date associated with the return is in the value parameter.
- 15. A method for remanufacturing cores into remanufactured items, comprising the steps of:

having a plurality of remanufacturer liabilities associated with different deposits paid to secure return of cores at the time of sale of remanufactured items;

receiving a core;

inspecting the core;

determining the amount of credit available for returning the core based upon the inspection;

selecting the oldest available liability against which to apply the credit irrespective of the deposit paid on sale of the item associated with the return of the core;

applying the credit against the selected liability to purchase the core;

purchasing the core based upon applying the core credit; and remanufacturing the core.

- 16. The method of claim 15, wherein the step of determining core credit is from a choice of one of full, partial and zero credit.
- 17. The method of claim 15, further including the steps of: establishing an entitlement in the amount of each deposit paid to secure return of a core and having a date identifier; and

canceling the entitlement after return of core where the entitlement is the oldest available entitlement associated with the returned core; and wherein the step of selecting the liability is based upon an association of the liability and the entitlement.

- 18. The method of claim 15, wherein the step of selecting the oldest available liability includes selecting from liabilities that have not been available beyond a certain attrition date.
- 19. The method of claim 18 wherein the step of applying the credit against the selected liability includes applying full credit against the selected liability where the core was received within a first time period ending prior to the attrition date and applying less than full credit where the core was received within a second time period of the attrition period.

20. A method for accepting the return of a portion of an item for return of a deposit, comprising the steps of:

selling items;

collecting deposits for return of portions of the items;

creating entitlements for deposits collected;

receiving a portion for credit;

receiving a core credit request for the portion returned;

identifying a specific entitlement in respect of the portion returned from a selection of available entitlements;

locking the entitlement identified;

processing the portion returned;

determining the acceptability of the core credit request; and

terminating the entitlement identified.

21. The method as set forth in Claim 20, further including the steps of:

receiving another unspent portion for credit;

receiving a core credit request for the another unspent portion; and identifying a specific entitlement in respect of the another unspent

portion from the selection of available entitlements excluding the locked entitlement.

22. A method for a manufacturer to accept return from multiple dealers of multiple unspent portions of different items for return of deposits paid by the dealers, the unspent portions of items being obtained by each of the dealers from multiple sources having paid deposits to the dealers, comprising the steps of:

selling items over time, by manufacturer to dealers;

collecting by manufacturer different deposit amounts on like items for credit upon return of unspent portions of items by dealers;

recording at the manufacturer an entitlement for each deposit paid to manufacturer by a dealer and in the amount of the deposit;

designating each entitlement with an identifier related to an item, an identifier for the dealer, a date of creation, a date of attrition and a value based upon the deposit paid;

selling items over time, by dealers to others;

collecting by the dealers different deposit amounts on like items for credit upon return of unspent portions of items to the dealers;

receiving at the manufacturer on an ongoing basis returns of unspent portions of different items from the dealers;

reviewing entitlements for each unspent portion of an item returned having the identifier of the returning dealer;

selecting entitlements having identifiers related to selected items associated with the unspent portion returned and attrition dates subsequent to a date associated with the return of the unspent portion of the item;

identifying an entitlement, from the selected entitlements, having the earliest date of creation and without consideration of the amount of the entitlement;

terminating the identified entitlement;

providing credit to the returning dealer in the amount of the value of the unspent portion returned.

23. The method as set forth in claim 22, wherein the step of receiving returns at the manufacturer further includes receiving the returns in random order without regard to the amount of the deposit paid by the customer to the dealer and by the dealer to the manufacturer.